

Amendment No. 1 to HB1431

Haynes
Signature of Sponsor

AMEND Senate Bill No. 1635

House Bill No. 1431*

by deleting the language “decision” in subsection (d) of the amendatory language of Section 7 and by substituting instead the language “final assessment”.

AND FURTHER AMEND BY deleting subsection (g) from the amendatory language of Section 7 and by substituting instead the following language:

(g) The commissioner or the commissioner’s designee, in such person’s discretion, may hold an informal conference with a taxpayer to discuss an assessment that has become final by operation of subsection (c) or to discuss the denial or deemed denial of a claim for refund under § 67-1-1802. Any such conference shall not toll any period of limitation or otherwise affect any remedy provided in part 18 of this chapter.

AND FURTHER AMEND BY deleting subsection (h) from the amendatory language of Section 7 and by substituting instead the following language:

(h) The commissioner may publish or otherwise publicize guidance to taxpayers, practitioners, and departmental personnel resulting from conference decisions; provided, however, that nothing in this subsection (h) shall be construed as authorizing the disclosure of return or tax information as defined in § 67-1-1701 and provided further that no conference decision shall be referenced or cited as:

(1) Precedence in any instance; or

(2) Guidance unless such guidance has been published or publicized as provided in this subsection (h).